

Distribution of
Lottery and Gaming Surplus Account Funds
and
Riverboat Admissions and Wagering Taxes

Fiscal Year Ending
June 30, 2001

**Prepared by the
Indiana State Budget Agency**

Table of Contents

Distribution of Lottery and Gaming Surplus Account Funds and Riverboat Admissions and Wagering Taxes

Narrative:

Overview	1
Sources and Uses of Revenue.....	2
Historical Expenditure Detail.....	2

Distribution Tables:

Table 1: Build Indiana Fund Project Approvals by County: FY 2001.....	10
Table 2: Distribution of Lottery and Gaming Surplus Account by Expenditure Category: FY 2001 and Cumulative FY 1989 through FY 2001.....	12
Table 3: Distribution of Lottery and Gaming Surplus Account by County: FY 2001 and Cumulative FY 1989 through FY 2001.....	13
Table 4: Distribution of Riverboat Admissions and Wagering Tax: FY 2001 and Cumulative FY 1996 through FY 2001.....	33
Table 5: Distribution of Riverboat Admissions Tax to Local and State Units: FY 2001 and Cumulative FY 1996 through FY 2001.....	34
Table 6: Distribution of Riverboat Wagering Tax to Local Units: FY 2001 and Cumulative FY 1996 through FY 2001.....	35

Distribution of Lottery and Gaming Surplus Account Funds

Overview

This report presents total state distributions of lottery and gaming revenues by county for the fiscal year ending June 30, 2001, as well as cumulative state distributions since the inception of the Hoosier Lottery in 1989. The General Assembly first enacted the law governing the use and distribution of lottery and gaming revenues in 1989 and amended it in 1990, 1991, 1993, 1995, 1997, and again in 1999. Public Law 25-1995 created the Lottery and Gaming Surplus Account within the existing Build Indiana Fund, which was established by the 1989 Lottery Act. P.L. 25-1995 required that revenues from the Hoosier Lottery (after retirements and pension distributions), the riverboat gaming wagering tax, the horse racing pari-mutuel wagering tax, and from charity gaming taxes and license fees be deposited in the Lottery and Gaming Surplus Account.

P.L. 25-1995 also set forth the uses of the Lottery and Gaming Surplus Account revenues and provided for distribution priorities should the revenue from the various gaming sources fall short of appropriations. *Figure 1* illustrates both the sources of revenue and the “hierarchy” of distributions. The highest priority distribution is for motor vehicle excise tax replacement. If any lottery and gaming revenue remains available after these distributions, that revenue may be distributed for State and Local Capital Projects, the Indiana Technology Fund, the Indiana University Proton Therapy Center, the 21st Research and Technology Fund, and Indiana Public Television Grants.

In FY 2001, lottery and gaming revenues totaling \$395.1 million were transferred to the Lottery and Gaming Surplus Account from the following sources:

Hoosier Lottery	\$100.0 million *
Riverboat Gaming	\$260.2 million
Horse Racing	\$2.0 millio
Charity Gaming	\$6.0 million
Interest	\$26.9 million

* \$60.0 million of lottery revenues are transferred to the Teachers’ Retirement Fund and the Local Police and Fire Pension Relief Fund prior to the required transfers to the Lottery and Gaming Surplus Account. Therefore, total Lottery revenues actually total \$160.0 million.

From 1989 through June 30, 2001, lottery and gaming revenues totaling \$3.081 billion were transferred to the State from the following sources:

Hoosier Lottery	\$1.936 billion
Riverboat Gaming	\$995.7 million
Horse Racing	\$15.3 million
Charity Gaming	\$33.7 million
Interest	\$100.6 million

Of the total \$3.081 billion of lottery and gaming revenues received by the State since 1989, \$2.632 billion has been distributed or committed as described in this report. The balance will be distributed on an ongoing basis in accordance with applicable law. *Figure 2* presents the distribution of Lottery and Gaming Surplus Account funds for FY 2001.

Sources and Uses of Revenue for FY 2001

Figure 1 depicts the appropriations, transfers, and distributions from the Lottery and Gaming Surplus Account within the Build Indiana Fund, as enacted in P.L. 25-1995. As *Figure 1* shows, after \$60 million of surplus lottery revenue is transferred from the Lottery Administrative Trust Fund to the Pension Relief Fund and the Teachers' Retirement Fund, the remaining surplus lottery revenue is transferred to the Lottery and Gaming Surplus Account within the Build Indiana Fund. In addition, the Lottery and Gaming Surplus Account receives 75% of riverboat gaming wagering tax revenue, after an appropriation to the Indiana Gaming Commission for administrative expenses (the remaining 25% is distributed to local governments). And finally, the account receives interest income, horse racing pari-mutuel wagering tax revenue (except for \$150,000 which is first transferred to the Veterinary School Research Account and administrative expenses), and charity gaming excise tax and license fee revenue.

P.L. 25-1995 requires a transfer from the Lottery and Gaming Surplus Account to the Motor Vehicle Excise Tax Replacement Account that is then allocated to the counties based on each county's share of motor vehicle registrations. Any surplus remaining in the Lottery and Gaming Surplus Account after the distribution to the Motor Vehicle Excise Tax Replacement Account is then transferred to the State and Local Capital Projects Account. P.L. 260-1997 guaranteed that if funds in the Lottery and Gaming Surplus Account are insufficient to make the distributions to the Motor Vehicle Excise Tax Replacement Account, the General Fund will make up the shortfall.

The total amount transferred to the State and Local Capital Projects Account is available to fund the following appropriations (P.L. 273-1999): the I.U. Proton Therapy Center, the Indiana Technology Fund, the 21st Century Research and Technology Fund, Indiana Public Television Grants and State and Local Capital Projects.

Historical Expenditure Detail

Table 1 presents the total amount of Build Indiana Fund projects that were approved by the Budget Committee in FY 2001 for each county. These project approvals may have received Build Indiana Fund appropriations by the General Assembly in either the current and previous fiscal years.

Table 2 and *Table 3* summarize category expenditures of lottery and gaming revenues for FY 2001 as well as cumulative expenditures since FY 1989. As a result of changes in the law, the uses

of lottery and gaming revenues have varied over time. The following notes provide greater detail concerning the categories of lottery and gaming revenue expenditures since FY 1989.

1. Excise Tax Relief. The 1990 Lottery Act amendments reduced automobile excise taxes, effective January 1, 1991. The 1991 Budget Act, however, suspended the excise tax replacement program effective December 31, 1991, after being in effect for one year. The replacement mechanism was instead used to calculate the amount that would be used for tuition support (See Note 2 below). Four years later, P.L. 25-1995 reduced automobile excise taxes by a maximum of 50% over six years. Funding to replace most, but not all, of the lost revenue was appropriated from the Lottery and Gaming Surplus Account.

In 1996, P.L. 26-1996 accelerated the automobile excise tax rate reduction, thereby implementing the entire rate cut (50% maximum) in CY 1996. The revenue required to fund this acceleration was appropriated from the State General Fund.

In 1997, P.L. 260-1997 increased the amount of funding from the Lottery and Gaming Surplus Account to replace most, but not all, of the revenue lost due to the rate reduction implemented in CY 1996. The total amount of funding from this account equals: \$139.5 million for CY 1996, \$155 million for CY 1997, \$180 million for CY 1998, \$206 million for CY 1999, \$233 million for CY 2000, and \$236 million for CY 2001 and each year thereafter.

2. Tuition Support. The 1991 Budget Act suspended the excise tax relief program enacted in 1990 and instead dedicated the same amount of Hoosier Lottery profits that would have been utilized for excise tax relief to provide financial support for local schools. The 1991 Budget Act provided that these funds would be used to provide supplemental grants to each school corporation in the State in CY 1992 and CY 1993. The 1993 Budget Act provided these funds would be distributed as a part of the regular tuition support distribution in CY 1994 and CY 1995. The use of lottery revenue for tuition support was discontinued on June 30, 1995. For purposes of the county-by-county detail in *Table 3*, if a school corporation serves residents in more than one county, the amount of tuition support is shown only for the county of budget review.

3. Teachers' Retirement Fund. The 1989 Lottery Act provided for annual appropriations of Hoosier Lottery profits to help offset the unfunded liability in the Indiana Teachers' Retirement Fund. The 1991 and 1993 Budget Acts redirected these appropriations to pay current teacher pensions in fiscal years 1992 through 1995. Beginning in FY 1996 and thereafter, the State will deposit lottery revenues into the Pension Stabilization Fund. The Pension Stabilization Fund is designed to reduce future state teacher pension expenditures. Because teacher pension payments are an obligation of the State and not local school corporations, it is not possible to allocate these lottery revenues by county. However, residents of each county benefit from this distribution. Current law requires a quarterly transfer from Lottery profits to the Pension Stabilization Fund of \$7.5

million, resulting in a \$30.0 million transfer each fiscal year. This transfer occurs before surplus lottery profits are transferred to the Lottery and Gaming Surplus Account.

4. Police and Fire Pensions. The 1989 Lottery Act provided that annually \$10.0 million of Hoosier Lottery profits would be used to offset the police and fire pension liabilities of cities and towns in Indiana. P.L. 273-1999 increased the transfer to police and fire pensions to \$30.0 million annually of Hoosier Lottery profits. The funds are distributed to individual communities each year in accordance with actuarial principles. Because police and fire pension payments are the responsibility of cities and towns, it is possible to calculate the benefit to each community of these distributions. The amount of police and pension relief, if any, shown in *Table 3* is the amount distributed from the Pension Relief Fund to the police and fire retirement accounts of communities in each county listed through June 30, 2001. In FY 2001, quarterly transfers of \$7.5 million from Lottery profits were transferred to the Pension Relief Fund resulting in a \$30.0 million transfer. As with the transfer to the Teachers' Retirement Fund, the transfer occurs before surplus lottery profits are transferred to the Lottery and Gaming Surplus Account.

5. Economic Development Grants. The 1990 Lottery Act amendments established the Job Creation and Economic Development (JCED) Account within the Build Indiana Fund for the purpose of supporting certain major economic development projects. A total of \$30.0 million of Hoosier Lottery profits was transferred to the JCED Account for this purpose, all of which has been distributed or obligated. The amount of economic development grants, if any, shown in *Table 3* is the amount of Hoosier Lottery profits committed by the State with respect to a specific project from the JCED Account and reviewed by the State Budget Committee.

6. Local Projects. The 1989 Lottery Act established the Build Indiana Fund, and the 1989 Budget Act appropriated \$86.2 million from the Build Indiana Fund for specific capital and construction projects. In 1990, the State and Local Projects Account was established within the Build Indiana Fund and an additional \$5.7 million was appropriated from this account for additional capital and construction projects. Further capital and construction project appropriations were made in 1991 (\$99.5 million), 1995 (\$46.3 million), 1997 (\$57.7 million), and 1999 (\$99 million). In addition to being appropriated, funding of state and local capital projects must be approved by the State Budget Committee. The amount of Build Indiana Fund Local Projects, if any, shown on *Table 3* represents amounts that were disbursed in FY 2001.

7. Indiana Technology Fund. P.L. 340-1995 created the Indiana Technology Fund and appropriated \$20.0 million in FY 1996 and \$20.0 million in FY 1997, from the Build Indiana Fund Lottery and Gaming Surplus Account to the Indiana Technology Fund to help schools and local libraries connect to the Internet and expand their technology capabilities. P.L. 260-1997 (ss) appropriated \$44.0 million for the FY 1997-1999 biennium and P.L. 273-1999 appropriated \$76.0 million for the FY 1999-2001 biennium. The \$38 million appropriation for FY 2001 provided for the following:

- \$1.0 million for the development of the State Backbone Project;
- \$3.0 million to the State Library and Historical Board for the INSPIRE Project;
- \$6.5 million to the Intelenet Commission to provide matching Internet connection grants to school corporations;
- \$27.5 million to school corporations under I.C. 20-10.1-25.3-1 for Technology Plan Grants

Actual distributions to local entities in FY 2001 are reflected in the following tables. In some cases, distributions made in FY 2001 include funds carried over from FY 2000. With respect to disbursements to schools and school corporations, disbursements are reflected by the county in which the school or school corporations' central office is located.

8. 21st Century Research and Technology Fund. P.L. 273-1999 and P.L. 190-1999 established the Indiana 21st Century Research and Technology Fund which provides grants and loans to support economic development. These projects include increasing the capacity of Indiana institutions of higher education, Indiana businesses, and Indiana nonprofit corporations to compete successfully for federal and private research funding. They also are intended to stimulate the transfer of research and technology into marketable products and to assist in diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, and other high technology industry. The General Assembly appropriated \$50 million for the 1999-2001 biennium.

9. Digital Television Conversion for Indiana Public Television Stations. P.L. 272-1999 established a \$20 million biennium appropriation for grants for digital conversion of public television. The Indiana Public Broadcasting Stations, Inc. must submit a distribution plan for the education television stations.

10. Indiana University-Proton Therapy. P.L. 273-1999 appropriated \$10 million for FY 2001 and FY 20011 for Indiana University's Proton Therapy Center. This Center will allow for precise radiation treatment for certain kinds of cancer.

11. Local Road and Street Account Distribution. P.L. 340-1996 appropriated \$30.0 million in FY 1996 and FY 1997 from the Lottery and Gaming Surplus Account for local roads and streets. It provided for the distribution of the appropriation in the same manner as the regular Motor Vehicle Highway Fund distribution to the Local Road and Street Account.

12. Unallocated Portions of Approved Funds. Certain categories of approved funds are approved by the Budget Committee prior to their allocation to specific projects or are not attributed to specific counties. In order to show these funds (that are "irrevocably committed"), several categories reflect funds which have been approved by the Budget Committee, but which have not yet been allocated to specific projects or counties. These unallocated amounts are shown among the "amounts not yet allocated" at the end of *Table 3*.

Riverboat Admission and Wagering Tax Distributions

Table 4 summarizes the total riverboat admission and wagering tax distributions for FY 2001 and the cumulative amount since FY 1996. *Tables 5* and *6* present these distributions as received by specific state and local units.

Table 5 shows the distribution of Riverboat Admission Tax to local units in FY 2001 and cumulative from FY 1996. The \$3 tax is paid by the organization that holds an owner's license for riverboat gambling operations and the tax is paid on admissions to riverboat gaming excursions. The tax is collected by the Department of Revenue and deposited in the State General Fund. The admission tax monies are distributed quarterly as follows:

1. In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county:
 - \$1.00 to the city in which the boat is docked
 - \$1.00 to the county in which the boat is docked
 - \$.10 to the county convention and visitor bureau or promotion fund
 - \$.15 to the State Fair Commission
 - \$.10 to the Division of Mental Health
 - \$.65 to the Indiana Horse Racing Commission
2. In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county:
 - \$2.00 to the county in which the boat is docked
 - \$.10 to the county confession and visitor bureau or promotion fund
 - \$.15 to the State Fair Commission
 - \$.10 to the Division of Mental Health
 - \$.65 to the Indiana Horse Racing Commission
3. In counties contiguous to Patoka Lake:
 - \$1.00 distributed equally among the counties contiguous to the lake
 - \$1.00 to the Patoka Lake Development Account
 - \$.40 to the resource conservation and development program that serves the Patoka Lake area
 - \$.50 to the General Fund
 - \$.10 to the Division of Mental Health

Table 6 displays the Riverboat Wagering Tax distributions to local units in FY 2001 and cumulative since FY 1996. The tax is paid by an organization that holds an owner's license for riverboat gambling operations and is paid on 20% of adjusted gross receipts. The Department of Revenue deposits this tax revenue into the State Gaming Account and funds are then appropriated to the Indiana Gaming Commission for administrative expenses. 75% of the remaining tax revenue is distributed to the Lottery and Gaming Surplus Account within the Build Indiana Fund.

The remaining 25% is distributed as follows:

- In counties contiguous to Lake Michigan and counties along the Ohio River in which the riverboat is docked in the largest city in the county, funds are distributed to the city designated as the home dock
- In counties along the Ohio River in which the riverboat is NOT docked in the largest city in the county, the funds are distributed to the county in which the boat is docked
- In the counties contiguous to Patoka Lake, the funds are distributed in equal shares to each of these counties.

Statutory References:

The 1989 Lottery Act is P.L. 341-1989(ss), signed May 9, 1989; the 1989 Budget Act is P.L. 357-1989(ss), signed May 9, 1989; the 1990 Lottery Amendments are P.L. 33-1990, signed March 20, 1990; the 1990 Budget Amendments are P.L. 185-1990, signed March 20, 1990; the 1991 Budget Act is P.L. 240-1991 (ss2), signed June 14, 1991; the 1993 Budget Act is P.L. 277-1993(ss), passed over veto June 30, 1993, and is supplemented by P.L. 278-1993(ss), signed June 30, 1993. P.L. 25-1995, signed May 1, 1995. P.L. 26-1996, signed February 22, 1996.

Figure 1
INDIANA LOTTERY AND GAMING SURPLUS ACCOUNT
Sources and Uses for FY 2001

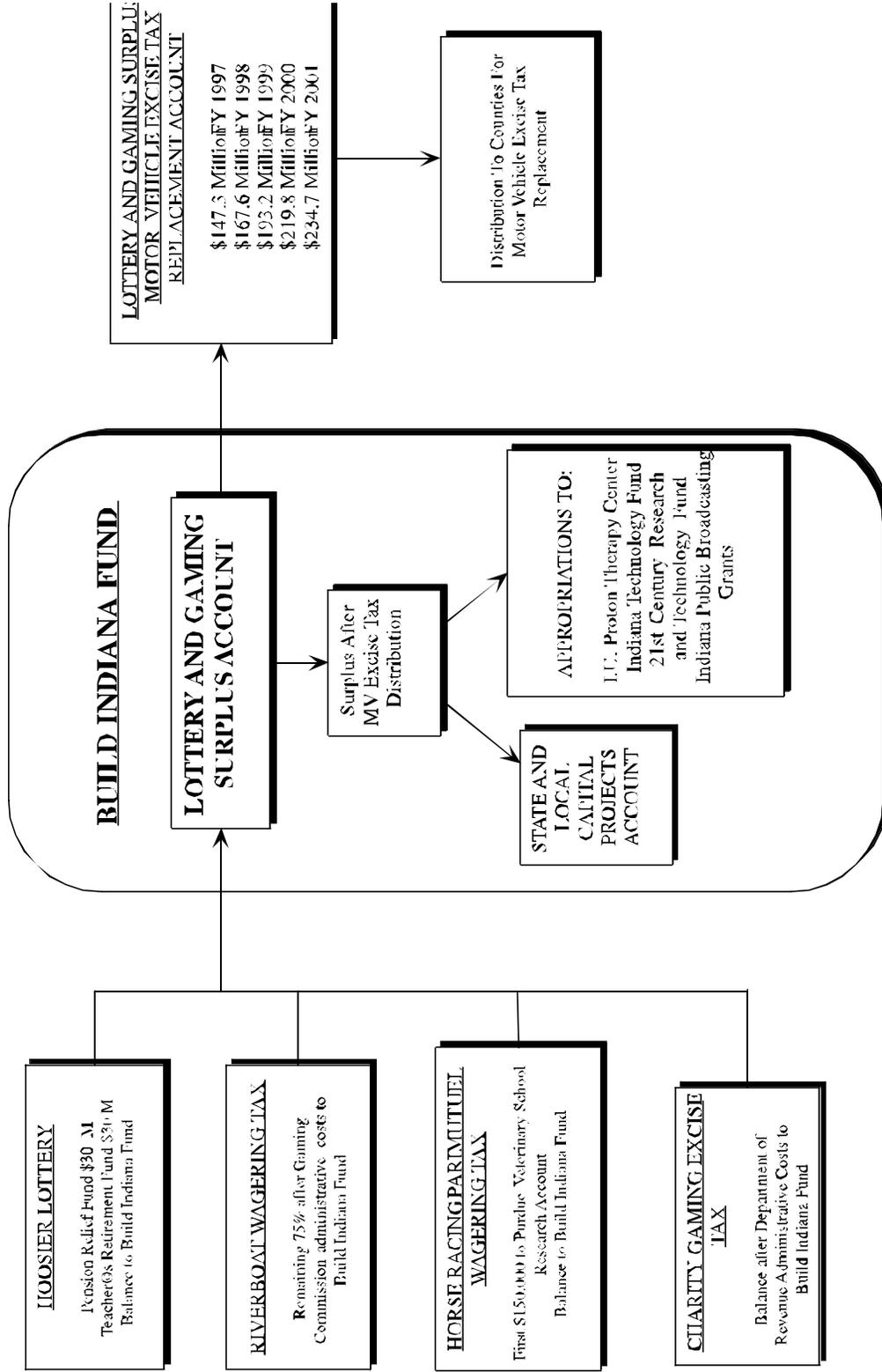


Figure 2
Distribution of Lottery and Gaming Surplus Account
Fiscal Year 2001

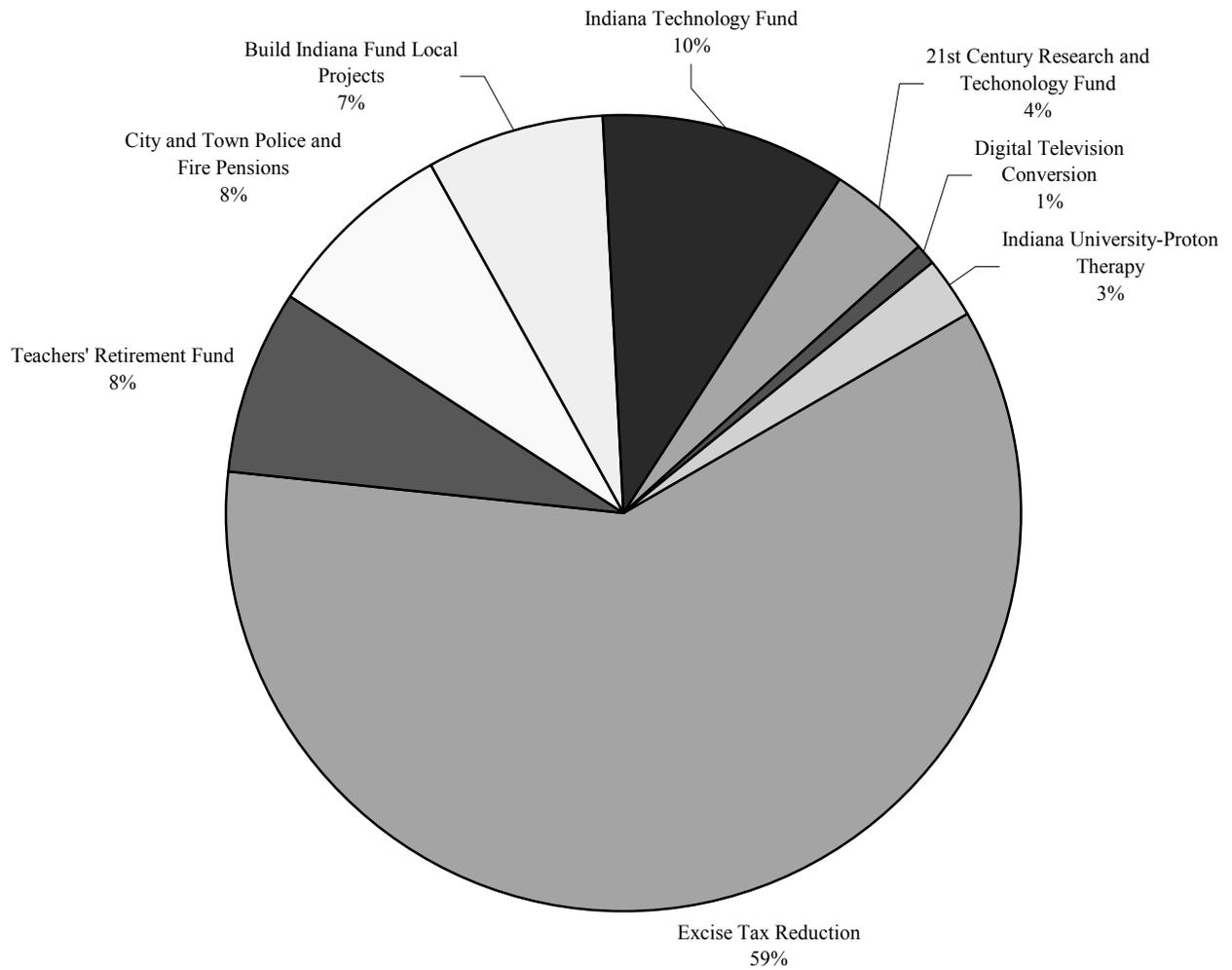


Table 1
Budget Committee Build Indiana Fund Project Approvals
Fiscal Year 2001
by County

County Name	Amount Approved
Allen	\$392,000
Boone	\$25,000
Clark	\$1,000
Clinton	\$25,000
Daviess	\$120,000
Decatur	\$5,000
DeKalb	\$67,000
Delaware	\$215,000
Dubois	\$58,000
Grant	\$1,191,000
Greene	\$50,000
Hamilton	\$26,500
Hancock	\$76,000
Harrison	\$100,000
Henry	\$155,000
Howard	\$185,000
Huntington	\$52,000
Johnson	\$132,500
Knox	\$165,000
Kosciusko	\$112,300
LaGrange	\$35,000
Lake	\$880,000
LaPorte	\$30,000
Lawrence	\$100,000
Marion	\$1,131,700
Martin	\$22,000
Monroe	\$194,000
Parke	\$83,000

County Name	Amount Approved
Porter	\$312,000
Putnam	\$40,000
Ripley	\$50,000
Rush	\$250,000
St. Joseph	\$583,600
Starke	\$50,000
Steuben	\$15,000
Sullivan	\$140,000
Switzerland	\$50,000
Tipton	\$27,500
Vanderburgh	\$50,000
Vigo	\$50,000
Warrick	\$120,000
Washington	\$31,858
Wells	\$65,000
Statewide	\$5,000,000
Grand Total	\$12,463,958

Table 2
Distribution of
Lottery and Gaming Surplus Account
Fiscal Year 2001
and Cumulative: FY 1989 through FY 2001
by Expenditure/Distribution Category

	Fiscal Year 2001	Cumulative Total Fiscal Years 1989 - 2001
<u>State Totals by Expenditure/Distribution Category</u>		
<i>Excise Tax Reduction</i>	234,720,003	1,107,511,004
<i>Supplemental Tuition Support</i>		293,207,699
<i>City and Town Police and Fire Pensions</i>	30,000,000	154,732,833
<i>Job Creation and Economic Development</i>		30,000,000
<i>Build Indiana Fund Local Projects</i>	28,576,261	401,719,688
<i>Local Road and Street Account Distribution</i>		60,000,000
<i>Indiana Technology Fund</i>	39,377,082	134,137,704
<i>Teachers' Retirement Fund</i>	30,000,000	342,600,963
<i>21st Century Research and Techonology Fund</i>	16,205,145	20,104,275
<i>Digital Television Conversion for Indiana PBS Stations</i>	2,700,000	2,700,000
<i>Indiana University-Proton Therapy</i>	10,000,000	10,000,000
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>Wabash River Heritage</i>		1,590,254
<i>Heritage Trust (per P.L. 69-1992)</i>		445,665
<i>Airport Development</i>		445
<i>Stream Pollution Control Grants</i>		1,042,064
<i>State General Fund</i>		
<i>(Revenue Lost to the Recession of 90-91)</i>		72,500,000
Grand Total - All Lottery and Gaming Distributions	<u>391,578,491</u>	<u>2,632,442,594</u>

Table 3
Distribution of Lottery and Gaming Surplus Account
Fiscal Year 2001
and Cumulative: FY 1989 through FY 2001
by County

Co. No.	County Name	Fiscal Year 2001	Cumulative Total Fiscal Years 1989 - 2001
<u>1</u>	<u>Adams</u>		
	<i>Excise Tax Reduction</i>	973,142	4,658,659
	<i>Supplemental Tuition Support</i>		1,544,370
	<i>City and Town Police and Fire Pensions</i>	62,397	217,260
	<i>Build Indiana Fund Local Projects</i>	100,000	1,932,831
	<i>Local Road and Street Account Distribution</i>		299,509
	<i>Indiana Technology Fund</i>	38,290	810,302
	Total	<u>1,173,829</u>	<u>9,462,931</u>
<u>2</u>	<u>Allen</u>		
	<i>Excise Tax Reduction</i>	12,942,777	61,731,278
	<i>Supplemental Tuition Support</i>		13,905,752
	<i>City and Town Police and Fire Pensions</i>	2,203,536	8,023,684
	<i>Build Indiana Fund Local Projects</i>	758,554	16,545,073
	<i>Local Road and Street Account Distribution</i>		3,484,576
	<i>Indiana Technology Fund</i>	3,580,969	5,085,222
	Total	<u>19,485,836</u>	<u>108,775,585</u>
<u>3</u>	<u>Bartholomew</u>		
	<i>Excise Tax Reduction</i>	2,920,667	13,799,916
	<i>Supplemental Tuition Support</i>		3,277,832
	<i>City and Town Police and Fire Pensions</i>	319,924	1,305,783
	<i>Job Creation and Economic Development</i>		2,266,667
	<i>Build Indiana Fund Local Projects</i>	482,031	7,181,891
	<i>Local Road and Street Account Distribution</i>		755,581
	<i>Indiana Technology Fund</i>	1,092,247	1,389,864
	Total	<u>4,814,869</u>	<u>29,977,534</u>
<u>4</u>	<u>Benton</u>		
	<i>Excise Tax Reduction</i>	346,615	1,695,166
	<i>Supplemental Tuition Support</i>		606,985
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	15,000	924,850
	<i>Local Road and Street Account Distribution</i>		96,453
	<i>Indiana Technology Fund</i>	230,523	315,527
	Total	<u>592,138</u>	<u>3,638,981</u>

5	<u>Blackford</u>		
	<i>Excise Tax Reduction</i>	442,087	2,195,850
	<i>Supplemental Tuition Support</i>		812,813
	<i>City and Town Police and Fire Pensions</i>	35,080	151,897
	<i>Build Indiana Fund Local Projects</i>		1,856,000
	<i>Local Road and Street Account Distribution</i>		148,169
	<i>Indiana Technology Fund</i>	17,045	303,925
	Total	<u>494,212</u>	<u>5,468,654</u>
6	<u>Boone</u>		
	<i>Excise Tax Reduction</i>	2,353,710	10,665,920
	<i>Supplemental Tuition Support</i>		2,161,371
	<i>City and Town Police and Fire Pensions</i>	53,144	226,227
	<i>Build Indiana Fund Local Projects</i>		2,718,515
	<i>Local Road and Street Account Distribution</i>		459,104
	<i>Indiana Technology Fund</i>	357,013	1,106,685
	Total	<u>2,763,867</u>	<u>17,337,822</u>
7	<u>Brown</u>		
	<i>Excise Tax Reduction</i>	609,284	2,849,103
	<i>Supplemental Tuition Support</i>		740,722
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,049,221
	<i>Local Road and Street Account Distribution</i>		156,800
	<i>Indiana Technology Fund</i>	18,460	385,517
	Total	<u>627,744</u>	<u>5,181,363</u>
8	<u>Carroll</u>		
	<i>Excise Tax Reduction</i>	818,342	3,927,750
	<i>Supplemental Tuition Support</i>		868,712
	<i>City and Town Police and Fire Pensions</i>	5,000	19,386
	<i>Build Indiana Fund Local Projects</i>		627,161
	<i>Local Road and Street Account Distribution</i>		197,670
	<i>Indiana Technology Fund</i>	133,910	464,117
	Total	<u>957,252</u>	<u>6,104,796</u>
9	<u>Cass</u>		
	<i>Excise Tax Reduction</i>	1,432,451	6,912,680
	<i>Supplemental Tuition Support</i>		2,260,380
	<i>City and Town Police and Fire Pensions</i>	223,101	937,451
	<i>Build Indiana Fund Local Projects</i>	19,318	3,268,346
	<i>Local Road and Street Account Distribution</i>		396,142
	<i>Indiana Technology Fund</i>	35,457	873,655
	<i>Wabash River Heritage</i>		211,402
	Total	<u>1,710,327</u>	<u>14,860,056</u>

<u>10</u>	<u>Clark</u>		
	<i>Excise Tax Reduction</i>	3,609,968	16,581,825
	<i>Supplemental Tuition Support</i>		4,914,248
	<i>City and Town Police and Fire Pensions</i>	330,510	1,233,480
	<i>Build Indiana Fund Local Projects</i>	105,939	9,085,749
	<i>Local Road and Street Account Distribution</i>		949,229
	<i>Indiana Technology Fund</i>	167,940	1,745,493
	Total	<u>4,214,357</u>	<u>34,510,024</u>
<u>11</u>	<u>Clay</u>		
	<i>Excise Tax Reduction</i>	900,480	4,225,852
	<i>Supplemental Tuition Support</i>		1,515,188
	<i>City and Town Police and Fire Pensions</i>	48,165	212,358
	<i>Build Indiana Fund Local Projects</i>	15,309	1,628,858
	<i>Local Road and Street Account Distribution</i>		256,535
	<i>Indiana Technology Fund</i>	13,675	663,028
	Total	<u>977,629</u>	<u>8,501,819</u>
<u>12</u>	<u>Clinton</u>		
	<i>Excise Tax Reduction</i>	1,225,864	5,848,508
	<i>Supplemental Tuition Support</i>		1,993,146
	<i>City and Town Police and Fire Pensions</i>	223,059	763,689
	<i>Build Indiana Fund Local Projects</i>	116,500	1,705,231
	<i>Local Road and Street Account Distribution</i>		325,726
	<i>Indiana Technology Fund</i>	42,783	927,673
	Total	<u>1,608,206</u>	<u>11,563,973</u>
<u>13</u>	<u>Crawford</u>		
	<i>Excise Tax Reduction</i>	283,482	1,321,058
	<i>Supplemental Tuition Support</i>		617,386
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	180,000	1,339,368
	<i>Local Road and Street Account Distribution</i>		100,059
	<i>Indiana Technology Fund</i>	12,663	499,533
	Total	<u>476,145</u>	<u>3,877,404</u>
<u>14</u>	<u>Daviess</u>		
	<i>Excise Tax Reduction</i>	866,474	4,187,755
	<i>Supplemental Tuition Support</i>		1,350,582
	<i>City and Town Police and Fire Pensions</i>	57,239	261,429
	<i>Build Indiana Fund Local Projects</i>		1,786,070
	<i>Local Road and Street Account Distribution</i>		244,935
	<i>Indiana Technology Fund</i>	97,248	595,514
	Total	<u>1,020,961</u>	<u>8,426,285</u>

15 Dearborn

<i>Excise Tax Reduction</i>	1,808,354	8,162,626
<i>Supplemental Tuition Support</i>		2,562,385
<i>City and Town Police and Fire Pensions</i>	15,086	149,195
<i>Build Indiana Fund Local Projects</i>	100,000	1,422,109
<i>Local Road and Street Account Distribution</i>		451,055
<i>Indiana Technology Fund</i>	204,764	1,411,583
Total	<u>2,128,204</u>	<u>14,158,953</u>

16 Decatur

<i>Excise Tax Reduction</i>	904,546	4,429,822
<i>Supplemental Tuition Support</i>		1,414,236
<i>City and Town Police and Fire Pensions</i>	54,286	246,689
<i>Build Indiana Fund Local Projects</i>		2,251,285
<i>Local Road and Street Account Distribution</i>		236,036
<i>Indiana Technology Fund</i>	226,779	616,944
Total	<u>1,185,611</u>	<u>9,195,012</u>

17 De Kalb

<i>Excise Tax Reduction</i>	1,514,941	7,023,703
<i>Supplemental Tuition Support</i>		2,151,930
<i>City and Town Police and Fire Pensions</i>	30,011	111,864
<i>Build Indiana Fund Local Projects</i>	355,000	1,645,000
<i>Local Road and Street Account Distribution</i>		411,037
<i>Indiana Technology Fund</i>	49,441	1,168,896
Total	<u>1,949,393</u>	<u>12,512,430</u>

18 Delaware

<i>Excise Tax Reduction</i>	3,955,561	19,164,066
<i>Supplemental Tuition Support</i>		6,006,536
<i>City and Town Police and Fire Pensions</i>	663,300	2,601,132
<i>Build Indiana Fund Local Projects</i>	40,009	5,694,163
<i>Local Road and Street Account Distribution</i>		1,188,054
<i>Indiana Technology Fund</i>	273,765	2,300,158
Total	<u>4,932,635</u>	<u>36,954,109</u>

19 Dubois

<i>Excise Tax Reduction</i>	1,663,091	7,876,330
<i>Supplemental Tuition Support</i>		1,955,731
<i>City and Town Police and Fire Pensions</i>	24,872	104,507
<i>Build Indiana Fund Local Projects</i>	34,136	6,090,236
<i>Local Road and Street Account Distribution</i>		368,240
<i>Indiana Technology Fund</i>	334,446	945,615
Total	<u>2,056,545</u>	<u>17,340,659</u>

<u>20</u>	<u>Elkhart</u>		
	<i>Excise Tax Reduction</i>	6,258,718	30,066,315
	<i>Supplemental Tuition Support</i>		7,963,125
	<i>City and Town Police and Fire Pensions</i>	717,727	2,997,069
	<i>Build Indiana Fund Local Projects</i>	200,000	8,559,986
	<i>Local Road and Street Account Distribution</i>		1,747,760
	<i>Indiana Technology Fund</i>	2,360,257	3,758,435
	Total	<u>9,536,702</u>	<u>55,092,690</u>
<u>21</u>	<u>Fayette</u>		
	<i>Excise Tax Reduction</i>	899,243	4,560,548
	<i>Supplemental Tuition Support</i>		1,546,130
	<i>City and Town Police and Fire Pensions</i>	265,884	857,840
	<i>Build Indiana Fund Local Projects</i>	140,779	1,937,283
	<i>Local Road and Street Account Distribution</i>		270,661
	<i>Indiana Technology Fund</i>	16,435	491,080
	Total	<u>1,322,341</u>	<u>9,663,542</u>
<u>22</u>	<u>Floyd</u>		
	<i>Excise Tax Reduction</i>	2,791,605	13,185,022
	<i>Supplemental Tuition Support</i>		3,413,799
	<i>City and Town Police and Fire Pensions</i>	534,091	1,794,508
	<i>Build Indiana Fund Local Projects</i>	58,546	3,381,661
	<i>Local Road and Street Account Distribution</i>		704,153
	<i>Indiana Technology Fund</i>	7,590	1,216,514
	Total	<u>3,391,832</u>	<u>23,695,657</u>
<u>23</u>	<u>Fountain</u>		
	<i>Excise Tax Reduction</i>	613,534	3,004,134
	<i>Supplemental Tuition Support</i>		1,035,238
	<i>City and Town Police and Fire Pensions</i>	8,785	26,853
	<i>Build Indiana Fund Local Projects</i>	8,261	1,049,432
	<i>Local Road and Street Account Distribution</i>		174,038
	<i>Indiana Technology Fund</i>	24,518	422,471
	Total	<u>655,098</u>	<u>5,712,166</u>
<u>24</u>	<u>Franklin</u>		
	<i>Excise Tax Reduction</i>	779,899	3,538,491
	<i>Supplemental Tuition Support</i>		988,045
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,230,000
	<i>Local Road and Street Account Distribution</i>		205,143
	<i>Indiana Technology Fund</i>	13,112	480,456
	Total	<u>793,011</u>	<u>6,442,135</u>

<u>25</u>	<u>Fulton</u>		
	<i>Excise Tax Reduction</i>	754,447	3,634,189
	<i>Supplemental Tuition Support</i>		857,778
	<i>City and Town Police and Fire Pensions</i>	7,947	47,573
	<i>Build Indiana Fund Local Projects</i>	203,076	1,300,615
	<i>Local Road and Street Account Distribution</i>		201,599
	<i>Indiana Technology Fund</i>	110,949	495,562
	Total	<u>1,076,419</u>	<u>6,537,316</u>
<u>26</u>	<u>Gibson</u>		
	<i>Excise Tax Reduction</i>	1,230,273	5,796,227
	<i>Supplemental Tuition Support</i>		1,588,280
	<i>City and Town Police and Fire Pensions</i>	49,745	184,451
	<i>Build Indiana Fund Local Projects</i>	225,000	2,332,421
	<i>Local Road and Street Account Distribution</i>		314,453
	<i>Indiana Technology Fund</i>	201,688	671,107
	Total	<u>1,706,706</u>	<u>10,886,939</u>
<u>27</u>	<u>Grant</u>		
	<i>Excise Tax Reduction</i>	2,579,522	13,119,223
	<i>Supplemental Tuition Support</i>		4,577,783
	<i>City and Town Police and Fire Pensions</i>	519,081	1,938,560
	<i>Build Indiana Fund Local Projects</i>	1,686,523	6,459,831
	<i>Local Road and Street Account Distribution</i>		775,967
	<i>Indiana Technology Fund</i>	44,785	1,589,552
	Total	<u>4,829,911</u>	<u>28,460,916</u>
<u>28</u>	<u>Greene</u>		
	<i>Excise Tax Reduction</i>	1,048,523	5,092,261
	<i>Supplemental Tuition Support</i>		1,961,863
	<i>City and Town Police and Fire Pensions</i>	28,612	129,277
	<i>Build Indiana Fund Local Projects</i>	5,684	1,393,302
	<i>Local Road and Street Account Distribution</i>		306,033
	<i>Indiana Technology Fund</i>	152,172	1,400,515
	Total	<u>1,234,991</u>	<u>10,283,251</u>
<u>29</u>	<u>Hamilton</u>		
	<i>Excise Tax Reduction</i>	11,670,697	50,076,453
	<i>Supplemental Tuition Support</i>		6,261,205
	<i>City and Town Police and Fire Pensions</i>	173,226	670,852
	<i>Build Indiana Fund Local Projects</i>	42	2,444,576
	<i>Local Road and Street Account Distribution</i>		1,625,835
	<i>Indiana Technology Fund</i>	2,157,569	3,473,972
	Total	<u>14,001,534</u>	<u>64,552,893</u>

30	<u>Hancock</u>		
	<i>Excise Tax Reduction</i>	2,863,421	13,201,852
	<i>Supplemental Tuition Support</i>		2,809,927
	<i>City and Town Police and Fire Pensions</i>	32,746	154,725
	<i>Build Indiana Fund Local Projects</i>	53,000	2,768,884
	<i>Local Road and Street Account Distribution</i>		575,438
	<i>Indiana Technology Fund</i>	42,751	1,240,914
	Total	<u>2,991,918</u>	<u>20,751,740</u>
31	<u>Harrison</u>		
	<i>Excise Tax Reduction</i>	1,354,554	6,094,201
	<i>Supplemental Tuition Support</i>		1,934,236
	<i>Build Indiana Fund Local Projects</i>	100,000	1,306,596
	<i>Local Road and Street Account Distribution</i>		345,851
	<i>Indiana Technology Fund</i>	36,263	1,101,140
	Total	<u>1,490,817</u>	<u>10,782,024</u>
32	<u>Hendricks</u>		
	<i>Excise Tax Reduction</i>	5,265,195	23,092,371
	<i>Supplemental Tuition Support</i>		4,619,002
	<i>City and Town Police and Fire Pensions</i>	38,878	154,292
	<i>Job Creation and Economic Development</i>		3,930,485
	<i>Build Indiana Fund Local Projects</i>		3,443,403
	<i>Local Road and Street Account Distribution</i>		952,947
	<i>Indiana Technology Fund</i>	89,991	2,131,339
	Total	<u>5,394,064</u>	<u>38,323,839</u>
33	<u>Henry</u>		
	<i>Excise Tax Reduction</i>	2,050,818	9,855,616
	<i>Supplemental Tuition Support</i>		2,919,814
	<i>City and Town Police and Fire Pensions</i>	236,812	893,899
	<i>Build Indiana Fund Local Projects</i>		4,949,438
	<i>Local Road and Street Account Distribution</i>		540,849
	<i>Indiana Technology Fund</i>	49,940	1,223,032
	Total	<u>2,337,570</u>	<u>20,382,648</u>
34	<u>Howard</u>		
	<i>Excise Tax Reduction</i>	4,167,268	20,008,168
	<i>Supplemental Tuition Support</i>		4,270,066
	<i>City and Town Police and Fire Pensions</i>	1,061,758	3,477,757
	<i>Job Creation and Economic Development</i>		1,800,000
	<i>Build Indiana Fund Local Projects</i>	260,810	4,003,592
	<i>Local Road and Street Account Distribution</i>		915,100
	<i>Indiana Technology Fund</i>	725,932	1,750,503
	Total	<u>6,215,768</u>	<u>36,225,186</u>

<u>35</u>	<u>Huntington</u>		
	<i>Excise Tax Reduction</i>	1,359,926	6,598,098
	<i>Supplemental Tuition Support</i>		2,100,520
	<i>City and Town Police and Fire Pensions</i>	229,496	895,254
	<i>Build Indiana Fund Local Projects</i>		2,032,736
	<i>Local Road and Street Account Distribution</i>		373,281
	<i>Indiana Technology Fund</i>	26,270	777,958
	Total	<u>1,615,692</u>	<u>12,777,847</u>
<u>36</u>	<u>Jackson</u>		
	<i>Excise Tax Reduction</i>	1,477,329	6,913,402
	<i>Supplemental Tuition Support</i>		2,021,485
	<i>City and Town Police and Fire Pensions</i>	99,590	416,294
	<i>Build Indiana Fund Local Projects</i>	58,430	2,289,527
	<i>Local Road and Street Account Distribution</i>		397,801
	<i>Indiana Technology Fund</i>	410,563	1,051,296
	Total	<u>2,045,912</u>	<u>13,089,805</u>
<u>37</u>	<u>Jasper</u>		
	<i>Excise Tax Reduction</i>	1,208,329	5,608,797
	<i>Supplemental Tuition Support</i>		1,166,268
	<i>City and Town Police and Fire Pensions</i>		2,830
	<i>Build Indiana Fund Local Projects</i>	20,000	2,344,699
	<i>Local Road and Street Account Distribution</i>		287,833
	<i>Indiana Technology Fund</i>	331,187	720,290
	Total	<u>1,559,516</u>	<u>10,130,717</u>
<u>38</u>	<u>Jay</u>		
	<i>Excise Tax Reduction</i>	626,916	3,005,384
	<i>Supplemental Tuition Support</i>		1,310,482
	<i>City and Town Police and Fire Pensions</i>	35,714	141,889
	<i>Build Indiana Fund Local Projects</i>		3,187,620
	<i>Local Road and Street Account Distribution</i>		221,516
	<i>Indiana Technology Fund</i>	15,795	538,358
	Total	<u>678,425</u>	<u>8,405,249</u>
<u>39</u>	<u>Jefferson</u>		
	<i>Excise Tax Reduction</i>	1,059,071	4,996,949
	<i>Supplemental Tuition Support</i>		1,548,854
	<i>City and Town Police and Fire Pensions</i>	39,724	159,695
	<i>Build Indiana Fund Local Projects</i>	200,000	1,201,048
	<i>Local Road and Street Account Distribution</i>		290,948
	<i>Indiana Technology Fund</i>	346,510	797,280
	Total	<u>1,645,305</u>	<u>8,994,774</u>

<u>40</u>	<u>Jennings</u>		
	<i>Excise Tax Reduction</i>	819,309	3,794,351
	<i>Supplemental Tuition Support</i>		1,448,874
	<i>City and Town Police and Fire Pensions</i>	21,337	67,591
	<i>Build Indiana Fund Local Projects</i>	245,559	1,518,570
	<i>Local Road and Street Account Distribution</i>		237,856
	<i>Indiana Technology Fund</i>	16,435	1,014,555
	Total	<u>1,102,640</u>	<u>8,081,797</u>
<u>41</u>	<u>Johnson</u>		
	<i>Excise Tax Reduction</i>	5,363,513	24,029,680
	<i>Supplemental Tuition Support</i>		5,282,940
	<i>City and Town Police and Fire Pensions</i>	75,770	270,306
	<i>Build Indiana Fund Local Projects</i>		4,952,996
	<i>Local Road and Street Account Distribution</i>		1,075,057
	<i>Indiana Technology Fund</i>	424,290	2,278,364
	Total	<u>5,863,573</u>	<u>37,889,343</u>
<u>42</u>	<u>Knox</u>		
	<i>Excise Tax Reduction</i>	1,248,400	6,205,402
	<i>Supplemental Tuition Support</i>		2,024,017
	<i>City and Town Police and Fire Pensions</i>	129,309	603,118
	<i>Build Indiana Fund Local Projects</i>	106,800	1,805,755
	<i>Local Road and Street Account Distribution</i>		371,615
	<i>Indiana Technology Fund</i>	151,289	1,101,894
	<i>Wabash River Heritage</i>		268,994
	Total	<u>1,635,798</u>	<u>12,380,795</u>
<u>43</u>	<u>Kosciusko</u>		
	<i>Excise Tax Reduction</i>	2,748,886	13,029,886
	<i>Supplemental Tuition Support</i>		3,491,066
	<i>City and Town Police and Fire Pensions</i>	57,833	236,589
	<i>Build Indiana Fund Local Projects</i>	25,065	9,415,145
	<i>Local Road and Street Account Distribution</i>		742,974
	<i>Indiana Technology Fund</i>	1,013,965	1,955,742
	Total	<u>3,845,749</u>	<u>28,871,402</u>
<u>44</u>	<u>Lagrange</u>		
	<i>Excise Tax Reduction</i>	898,233	4,263,007
	<i>Supplemental Tuition Support</i>		1,256,041
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	23,059	7,113,455
	<i>Local Road and Street Account Distribution</i>		240,204
	<i>Indiana Technology Fund</i>	247,659	606,578
	Total	<u>1,168,951</u>	<u>13,479,285</u>

<u>45</u>	<u>Lake</u>		
	<i>Excise Tax Reduction</i>	17,187,693	80,455,774
	<i>Supplemental Tuition Support</i>		29,080,529
	<i>City and Town Police and Fire Pensions</i>	5,420,513	19,023,508
	<i>Build Indiana Fund Local Projects</i>	2,080,264	35,089,456
	<i>Local Road and Street Account Distribution</i>		4,694,735
	<i>Indiana Technology Fund</i>	771,032	14,920,974
	Total	<u>25,459,502</u>	<u>183,264,976</u>
<u>46</u>	<u>La Porte</u>		
	<i>Excise Tax Reduction</i>	4,260,938	20,317,130
	<i>Supplemental Tuition Support</i>		5,737,825
	<i>City and Town Police and Fire Pensions</i>	683,583	2,754,010
	<i>Build Indiana Fund Local Projects</i>	1,039,667	13,236,249
	<i>Local Road and Street Account Distribution</i>		1,165,245
	<i>Indiana Technology Fund</i>	790,716	2,204,070
	Total	<u>6,774,904</u>	<u>45,414,529</u>
<u>47</u>	<u>Lawrence</u>		
	<i>Excise Tax Reduction</i>	1,667,173	8,019,815
	<i>Supplemental Tuition Support</i>		2,448,566
	<i>City and Town Police and Fire Pensions</i>	159,546	746,450
	<i>Build Indiana Fund Local Projects</i>	195,738	1,760,959
	<i>Local Road and Street Account Distribution</i>		437,640
	<i>Indiana Technology Fund</i>	19,922	1,664,365
	Total	<u>2,042,379</u>	<u>15,077,795</u>
<u>48</u>	<u>Madison</u>		
	<i>Excise Tax Reduction</i>	5,540,492	27,159,294
	<i>Supplemental Tuition Support</i>		7,182,410
	<i>City and Town Police and Fire Pensions</i>	1,208,906	4,285,528
	<i>Build Indiana Fund Local Projects</i>	176,000	6,745,252
	<i>Local Road and Street Account Distribution</i>		1,400,432
	<i>Indiana Technology Fund</i>	1,090,379	3,043,613
	Total	<u>8,015,777</u>	<u>49,816,529</u>
<u>49</u>	<u>Marion</u>		
	<i>Excise Tax Reduction</i>	34,685,577	165,381,336
	<i>Supplemental Tuition Support</i>		36,075,483
	<i>City and Town Police and Fire Pensions</i>	6,564,446	24,399,355
	<i>Job Creation and Economic Development</i>		20,200,000
	<i>Build Indiana Fund Local Projects</i>	3,893,331	39,912,298
	<i>Local Road and Street Account Distribution</i>		9,015,621
	<i>Indiana Technology Fund</i>	6,960,369	13,061,852
	Total	<u>52,103,723</u>	<u>308,045,945</u>

50	<u>Marshall</u>		
	<i>Excise Tax Reduction</i>	1,596,863	7,675,359
	<i>Supplemental Tuition Support</i>		2,728,044
	<i>City and Town Police and Fire Pensions</i>	38,344	162,920
	<i>Build Indiana Fund Local Projects</i>	107,452	3,466,941
	<i>Local Road and Street Account Distribution</i>		437,700
	<i>Indiana Technology Fund</i>	170,450	928,563
	Total	<u>1,913,109</u>	<u>15,399,527</u>
51	<u>Martin</u>		
	<i>Excise Tax Reduction</i>	327,127	1,604,725
	<i>Supplemental Tuition Support</i>		667,838
	<i>City and Town Police and Fire Pensions</i>	11,898	40,702
	<i>Build Indiana Fund Local Projects</i>		1,395,910
	<i>Local Road and Street Account Distribution</i>		99,810
	<i>Indiana Technology Fund</i>	21,574	471,881
	Total	<u>360,599</u>	<u>4,280,866</u>
52	<u>Miami</u>		
	<i>Excise Tax Reduction</i>	1,333,230	6,233,949
	<i>Supplemental Tuition Support</i>		2,341,833
	<i>City and Town Police and Fire Pensions</i>	182,224	661,636
	<i>Build Indiana Fund Local Projects</i>	91	1,141,780
	<i>Local Road and Street Account Distribution</i>		352,708
	<i>Indiana Technology Fund</i>	37,014	1,386,954
	Total	<u>1,552,559</u>	<u>12,118,860</u>
53	<u>Monroe</u>		
	<i>Excise Tax Reduction</i>	3,583,634	17,047,498
	<i>Supplemental Tuition Support</i>		3,711,526
	<i>City and Town Police and Fire Pensions</i>	387,235	1,549,818
	<i>Build Indiana Fund Local Projects</i>	387,156	5,236,195
	<i>Local Road and Street Account Distribution</i>		1,006,252
	<i>Indiana Technology Fund</i>	1,044,357	1,454,301
	Total	<u>5,402,382</u>	<u>30,005,590</u>
54	<u>Montgomery</u>		
	<i>Excise Tax Reduction</i>	1,292,722	6,350,189
	<i>Supplemental Tuition Support</i>		1,765,798
	<i>City and Town Police and Fire Pensions</i>	140,892	570,544
	<i>Build Indiana Fund Local Projects</i>	75,010	2,294,023
	<i>Local Road and Street Account Distribution</i>		359,012
	<i>Indiana Technology Fund</i>	440,477	838,254
	Total	<u>1,949,101</u>	<u>12,177,820</u>

55	<u>Morgan</u>		
	<i>Excise Tax Reduction</i>	2,747,994	12,647,296
	<i>Supplemental Tuition Support</i>		3,493,479
	<i>City and Town Police and Fire Pensions</i>	63,711	264,840
	<i>Build Indiana Fund Local Projects</i>	690,857	2,538,383
	<i>Local Road and Street Account Distribution</i>		630,692
	<i>Indiana Technology Fund</i>	28,215	1,509,186
	Total	<u>3,530,777</u>	<u>21,083,876</u>
56	<u>Newton</u>		
	<i>Excise Tax Reduction</i>	563,922	2,669,536
	<i>Supplemental Tuition Support</i>		878,432
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		2,302,988
	<i>Local Road and Street Account Distribution</i>		150,822
	<i>Indiana Technology Fund</i>	133,556	475,856
	Total	<u>697,478</u>	<u>6,477,634</u>
57	<u>Noble</u>		
	<i>Excise Tax Reduction</i>	1,518,852	7,239,977
	<i>Supplemental Tuition Support</i>		2,324,521
	<i>City and Town Police and Fire Pensions</i>	23,788	111,961
	<i>Build Indiana Fund Local Projects</i>	200,000	3,208,326
	<i>Local Road and Street Account Distribution</i>		410,072
	<i>Indiana Technology Fund</i>	41,572	1,028,795
	Total	<u>1,784,212</u>	<u>14,323,652</u>
58	<u>Ohio</u>		
	<i>Excise Tax Reduction</i>	209,951	959,550
	<i>Supplemental Tuition Support</i>		345,335
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		325,067
	<i>Local Road and Street Account Distribution</i>		54,612
	<i>Indiana Technology Fund</i>	10,000	261,035
	Total	<u>219,951</u>	<u>1,945,599</u>
59	<u>Orange</u>		
	<i>Excise Tax Reduction</i>	610,413	2,842,961
	<i>Supplemental Tuition Support</i>		1,105,941
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		949,944
	<i>Local Road and Street Account Distribution</i>		173,183
	<i>Indiana Technology Fund</i>	28,574	694,237
	Total	<u>638,987</u>	<u>5,766,266</u>

60	<u>Owen</u>		
	<i>Excise Tax Reduction</i>	642,548	3,023,930
	<i>Supplemental Tuition Support</i>		1,012,737
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		1,018,886
	<i>Local Road and Street Account Distribution</i>		186,703
	<i>Indiana Technology Fund</i>	16,916	716,642
	Total	<u>659,464</u>	<u>5,958,898</u>
61	<u>Parke</u>		
	<i>Excise Tax Reduction</i>	557,507	2,679,338
	<i>Supplemental Tuition Support</i>		823,801
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	35	663,198
	<i>Local Road and Street Account Distribution</i>		147,344
	<i>Indiana Technology Fund</i>	29,740	570,207
	Total	<u>587,282</u>	<u>4,883,888</u>
62	<u>Perry</u>		
	<i>Excise Tax Reduction</i>	614,794	2,875,511
	<i>Supplemental Tuition Support</i>		1,181,805
	<i>City and Town Police and Fire Pensions</i>	13,809	52,453
	<i>Build Indiana Fund Local Projects</i>		2,436,821
	<i>Local Road and Street Account Distribution</i>		172,988
	<i>Indiana Technology Fund</i>	32,019	701,671
	Total	<u>660,622</u>	<u>7,421,249</u>
63	<u>Pike</u>		
	<i>Excise Tax Reduction</i>	423,873	2,043,159
	<i>Supplemental Tuition Support</i>		505,836
	<i>City and Town Police and Fire Pensions</i>	1,772	10,068
	<i>Build Indiana Fund Local Projects</i>		1,446,943
	<i>Local Road and Street Account Distribution</i>		122,469
	<i>Indiana Technology Fund</i>	227,091	280,419
	Total	<u>652,736</u>	<u>4,408,894</u>
64	<u>Porter</u>		
	<i>Excise Tax Reduction</i>	6,673,283	30,998,202
	<i>Supplemental Tuition Support</i>		7,357,227
	<i>City and Town Police and Fire Pensions</i>	302,304	1,058,754
	<i>Build Indiana Fund Local Projects</i>	1,697,773	13,582,567
	<i>Local Road and Street Account Distribution</i>		1,461,558
	<i>Indiana Technology Fund</i>	1,380,002	3,028,468
	Total	<u>10,053,362</u>	<u>57,486,776</u>

65	<u>Posey</u>		
	<i>Excise Tax Reduction</i>	1,082,428	5,120,957
	<i>Supplemental Tuition Support</i>		1,078,029
	<i>City and Town Police and Fire Pensions</i>	31,457	142,495
	<i>Build Indiana Fund Local Projects</i>	267,709	3,789,254
	<i>Local Road and Street Account Distribution</i>		255,932
	<i>Indiana Technology Fund</i>	308,736	643,990
	Total	<u>1,690,330</u>	<u>11,030,657</u>
66	<u>Pulaski</u>		
	<i>Excise Tax Reduction</i>	490,026	2,415,087
	<i>Supplemental Tuition Support</i>		728,182
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		765,154
	<i>Local Road and Street Account Distribution</i>		131,620
	<i>Indiana Technology Fund</i>	25,842	424,251
	Total	<u>515,868</u>	<u>4,464,294</u>
67	<u>Putnam</u>		
	<i>Excise Tax Reduction</i>	1,230,229	5,808,955
	<i>Supplemental Tuition Support</i>		1,906,393
	<i>City and Town Police and Fire Pensions</i>	34,602	165,707
	<i>Build Indiana Fund Local Projects</i>		918,802
	<i>Local Road and Street Account Distribution</i>		301,888
	<i>Indiana Technology Fund</i>	28,351	928,971
	Total	<u>1,293,182</u>	<u>10,030,716</u>
68	<u>Randolph</u>		
	<i>Excise Tax Reduction</i>	841,045	3,959,407
	<i>Supplemental Tuition Support</i>		1,668,326
	<i>City and Town Police and Fire Pensions</i>	20,429	121,393
	<i>Build Indiana Fund Local Projects</i>	37,305	2,444,781
	<i>Local Road and Street Account Distribution</i>		284,140
	<i>Indiana Technology Fund</i>	37,503	732,525
	Total	<u>936,282</u>	<u>9,210,572</u>
69	<u>Ripley</u>		
	<i>Excise Tax Reduction</i>	1,006,254	4,691,145
	<i>Supplemental Tuition Support</i>		1,578,663
	<i>City and Town Police and Fire Pensions</i>	7,221	27,241
	<i>Build Indiana Fund Local Projects</i>	207,500	1,794,623
	<i>Local Road and Street Account Distribution</i>		271,557
	<i>Indiana Technology Fund</i>	222,431	920,723
	Total	<u>1,443,406</u>	<u>9,283,952</u>

<u>70</u>	<u>Rush</u>		
	<i>Excise Tax Reduction</i>	645,370	3,105,265
	<i>Supplemental Tuition Support</i>		875,492
	<i>City and Town Police and Fire Pensions</i>	46,824	228,341
	<i>Build Indiana Fund Local Projects</i>	250,000	2,119,388
	<i>Local Road and Street Account Distribution</i>		176,896
	<i>Indiana Technology Fund</i>	9,855	325,516
	Total	<u>952,049</u>	<u>6,830,898</u>
<u>71</u>	<u>St Joseph</u>		
	<i>Excise Tax Reduction</i>	9,637,751	46,547,703
	<i>Supplemental Tuition Support</i>		11,357,557
	<i>City and Town Police and Fire Pensions</i>	1,827,483	7,303,083
	<i>Job Creation and Economic Development</i>		1,802,848
	<i>Build Indiana Fund Local Projects</i>	296,163	15,484,642
	<i>Local Road and Street Account Distribution</i>		2,752,812
	<i>Indiana Technology Fund</i>	2,076,449	2,974,346
	Total	<u>13,837,846</u>	<u>88,222,991</u>
<u>72</u>	<u>Scott</u>		
	<i>Excise Tax Reduction</i>	697,456	3,286,174
	<i>Supplemental Tuition Support</i>		1,391,995
	<i>City and Town Police and Fire Pensions</i>	36,573	189,339
	<i>Build Indiana Fund Local Projects</i>		1,609,145
	<i>Local Road and Street Account Distribution</i>		224,154
	<i>Indiana Technology Fund</i>	22,407	934,116
	Total	<u>756,436</u>	<u>7,634,923</u>
<u>73</u>	<u>Shelby</u>		
	<i>Excise Tax Reduction</i>	1,689,946	8,000,330
	<i>Supplemental Tuition Support</i>		2,330,442
	<i>City and Town Police and Fire Pensions</i>	169,255	616,170
	<i>Build Indiana Fund Local Projects</i>	150,000	2,273,106
	<i>Local Road and Street Account Distribution</i>		437,052
	<i>Indiana Technology Fund</i>	377,674	1,002,295
	Total	<u>2,386,875</u>	<u>14,659,395</u>
<u>74</u>	<u>Spencer</u>		
	<i>Excise Tax Reduction</i>	774,013	3,605,138
	<i>Supplemental Tuition Support</i>		976,669
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	5,000	1,008,756
	<i>Local Road and Street Account Distribution</i>		191,145
	<i>Indiana Technology Fund</i>	182,345	2,380,147
	Total	<u>961,358</u>	<u>8,161,855</u>

<u>75</u>	<u>Starke</u>		
	<i>Excise Tax Reduction</i>	762,460	3,584,072
	<i>Supplemental Tuition Support</i>		1,470,095
	<i>City and Town Police and Fire Pensions</i>	7,410	28,015
	<i>Build Indiana Fund Local Projects</i>	50,000	711,140
	<i>Local Road and Street Account Distribution</i>		229,963
	<i>Indiana Technology Fund</i>	24,407	1,017,908
	Total	<u>844,277</u>	<u>7,041,193</u>
<u>76</u>	<u>Steuben</u>		
	<i>Excise Tax Reduction</i>	1,294,464	5,983,548
	<i>Supplemental Tuition Support</i>		1,783,827
	<i>City and Town Police and Fire Pensions</i>	15,454	57,427
	<i>Build Indiana Fund Local Projects</i>		2,031,945
	<i>Local Road and Street Account Distribution</i>		324,721
	<i>Indiana Technology Fund</i>	521,969	655,107
	Total	<u>1,831,887</u>	<u>10,836,575</u>
<u>77</u>	<u>Sullivan</u>		
	<i>Excise Tax Reduction</i>	684,088	3,300,515
	<i>Supplemental Tuition Support</i>		1,007,727
	<i>City and Town Police and Fire Pensions</i>	42,627	161,759
	<i>Build Indiana Fund Local Projects</i>	50,000	4,371,937
	<i>Local Road and Street Account Distribution</i>		188,783
	<i>Indiana Technology Fund</i>	218,791	471,538
	Total	<u>995,506</u>	<u>9,502,259</u>
<u>78</u>	<u>Switzerland</u>		
	<i>Excise Tax Reduction</i>	294,172	1,268,569
	<i>Supplemental Tuition Support</i>		507,129
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		507,500
	<i>Local Road and Street Account Distribution</i>		71,077
	<i>Indiana Technology Fund</i>	14,100	461,837
	Total	<u>308,272</u>	<u>2,816,112</u>
<u>79</u>	<u>Tippecanoe</u>		
	<i>Excise Tax Reduction</i>	5,092,927	24,298,542
	<i>Supplemental Tuition Support</i>		4,744,209
	<i>City and Town Police and Fire Pensions</i>	707,013	2,706,505
	<i>Build Indiana Fund Local Projects</i>	899,071	6,032,713
	<i>Local Road and Street Account Distribution</i>		1,259,151
	<i>Indiana Technology Fund</i>	1,836,991	1,988,631
	<i>Wabash River Heritage</i>		380,488
	Total	<u>8,536,002</u>	<u>41,410,239</u>

80	<u>Tipton</u>		
	<i>Excise Tax Reduction</i>	830,898	3,983,976
	<i>Supplemental Tuition Support</i>		942,435
	<i>City and Town Police and Fire Pensions</i>	36,600	145,543
	<i>Build Indiana Fund Local Projects</i>	50,000	711,490
	<i>Local Road and Street Account Distribution</i>		178,910
	<i>Indiana Technology Fund</i>	29,708	459,332
	Total	<u>947,206</u>	<u>6,421,686</u>
81	<u>Union</u>		
	<i>Excise Tax Reduction</i>	244,206	1,137,353
	<i>Supplemental Tuition Support</i>		476,805
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>		634,969
	<i>Local Road and Street Account Distribution</i>		71,595
	<i>Indiana Technology Fund</i>	15,501	296,096
	Total	<u>259,707</u>	<u>2,616,818</u>
82	<u>Vanderburgh</u>		
	<i>Excise Tax Reduction</i>	6,651,129	31,925,385
	<i>Supplemental Tuition Support</i>		6,736,476
	<i>City and Town Police and Fire Pensions</i>	1,412,419	6,002,031
	<i>Build Indiana Fund Local Projects</i>	1,324,315	13,804,990
	<i>Local Road and Street Account Distribution</i>		1,753,660
	<i>Indiana Technology Fund</i>	2,269,479	2,436,723
	Total	<u>11,657,342</u>	<u>62,659,265</u>
83	<u>Vermillion</u>		
	<i>Excise Tax Reduction</i>	606,226	2,858,267
	<i>Supplemental Tuition Support</i>		821,648
	<i>City and Town Police and Fire Pensions</i>	19,589	83,870
	<i>Build Indiana Fund Local Projects</i>	20,000	2,070,682
	<i>Local Road and Street Account Distribution</i>		172,774
	<i>Indiana Technology Fund</i>	313,260	495,720
	Total	<u>959,075</u>	<u>6,502,961</u>
84	<u>Vigo</u>		
	<i>Excise Tax Reduction</i>	3,384,960	16,890,413
	<i>Supplemental Tuition Support</i>		5,189,654
	<i>City and Town Police and Fire Pensions</i>	782,252	2,964,144
	<i>Build Indiana Fund Local Projects</i>	245,000	5,601,580
	<i>Local Road and Street Account Distribution</i>		1,037,591
	<i>Indiana Technology Fund</i>	13,326	1,786,499
	<i>Wabash River Heritage</i>		300,000
	Total	<u>4,425,538</u>	<u>33,769,881</u>

85	<u>Wabash</u>		
	<i>Excise Tax Reduction</i>	1,241,654	6,036,804
	<i>Supplemental Tuition Support</i>		2,093,298
	<i>City and Town Police and Fire Pensions</i>	170,497	688,088
	<i>Build Indiana Fund Local Projects</i>	20,000	858,500
	<i>Local Road and Street Account Distribution</i>		352,648
	<i>Indiana Technology Fund</i>	33,687	906,415
	<i>Wabash River Heritage</i>		160,759
	Total	<u>1,465,838</u>	<u>11,096,512</u>
86	<u>Warren</u>		
	<i>Excise Tax Reduction</i>	333,627	1,590,827
	<i>Supplemental Tuition Support</i>		393,816
	<i>City and Town Police and Fire Pensions</i>		0
	<i>Build Indiana Fund Local Projects</i>	97	1,024,839
	<i>Local Road and Street Account Distribution</i>		84,747
	<i>Indiana Technology Fund</i>	15,840	245,740
	<i>Wabash River Heritage</i>		222,458
	Total	<u>349,564</u>	<u>3,562,427</u>
87	<u>Warrick</u>		
	<i>Excise Tax Reduction</i>	2,299,828	10,464,302
	<i>Supplemental Tuition Support</i>		2,332,781
	<i>City and Town Police and Fire Pensions</i>	37,179	152,938
	<i>Build Indiana Fund Local Projects</i>	11,646	2,302,312
	<i>Local Road and Street Account Distribution</i>		506,942
	<i>Indiana Technology Fund</i>	922,230	1,093,604
	Total	<u>3,270,883</u>	<u>16,852,879</u>
88	<u>Washington</u>		
	<i>Excise Tax Reduction</i>	847,836	3,902,151
	<i>Supplemental Tuition Support</i>		1,495,951
	<i>City and Town Police and Fire Pensions</i>	22,358	106,564
	<i>Build Indiana Fund Local Projects</i>	25,902	1,420,224
	<i>Local Road and Street Account Distribution</i>		244,659
	<i>Indiana Technology Fund</i>	27,595	876,820
	Total	<u>923,691</u>	<u>8,046,369</u>
89	<u>Wayne</u>		
	<i>Excise Tax Reduction</i>	2,146,601	10,430,610
	<i>Supplemental Tuition Support</i>		4,069,959
	<i>City and Town Police and Fire Pensions</i>	562,523	2,106,114
	<i>Build Indiana Fund Local Projects</i>	18,703	8,950,553
	<i>Local Road and Street Account Distribution</i>		749,923
	<i>Indiana Technology Fund</i>	49,391	1,900,037
	Total	<u>2,777,218</u>	<u>28,207,196</u>

90	<u>Wells</u>		
	<i>Excise Tax Reduction</i>	977,341	4,650,155
	<i>Supplemental Tuition Support</i>		1,605,390
	<i>City and Town Police and Fire Pensions</i>	25,409	93,905
	<i>Build Indiana Fund Local Projects</i>	60,000	2,607,118
	<i>Local Road and Street Account Distribution</i>		279,153
	<i>Indiana Technology Fund</i>	26,070	671,417
	<i>Wabash River Heritage</i>		42,104
	Total	<u>1,088,820</u>	<u>9,949,242</u>
91	<u>White</u>		
	<i>Excise Tax Reduction</i>	964,078	4,680,473
	<i>Supplemental Tuition Support</i>		1,520,307
	<i>City and Town Police and Fire Pensions</i>	28,303	107,771
	<i>Build Indiana Fund Local Projects</i>		1,499,660
	<i>Local Road and Street Account Distribution</i>		262,157
	<i>Indiana Technology Fund</i>	503,415	826,916
	Total	<u>1,495,796</u>	<u>8,897,284</u>
92	<u>Whitley</u>		
	<i>Excise Tax Reduction</i>	1,220,941	5,731,897
	<i>Supplemental Tuition Support</i>		2,298,835
	<i>City and Town Police and Fire Pensions</i>	40,775	148,161
	<i>Build Indiana Fund Local Projects</i>	400,000	4,012,612
	<i>Local Road and Street Account Distribution</i>		304,925
	<i>Indiana Technology Fund</i>	30,421	920,256
	Total	<u>1,692,137</u>	<u>13,416,686</u>
State Subtotal - Distributions to Counties		<u>324,971,300</u>	<u>2,118,237,352</u>

**Fiscal Year
2001**

**Fiscal Years
1989 - 2001**

**Budget Committee Approvals
not yet Allocated to Specific Counties**

<i>Teachers' Retirement Fund</i>	30,000,000	342,600,963
<i>Build Indiana Fund Local Projects</i>	7,702,049	20,430,613
<i>Local Police Fire not Specifically Allocated</i>		42,006,413
<i>Indiana Technology Fund</i>		2,220,772
<i>Wetlands Acquisition and Restoration</i>		150,000
<i>21st Century Research and Techonology Fund</i>	16,205,145	20,104,275
<i>Digital Television Conversion for Indiana PBS Stations</i>	2,700,000	2,700,000
<i>Indiana University-Proton Therapy</i>	10,000,000	10,000,000
<i>Other Unallocated Funds</i>		
<i>Wabash River Heritage</i>		4,035
<i>Heritage Trust (per P.L. 69-1992)</i>		445,665
<i>Airport Development</i>		445
<i>Stream Pollution Control Grants</i>		1,042,064
<i>State General Fund - Recession of 90-91 (Revenue Lost to the Recession of 90-91)</i>		72,500,000
Total	<u>66,607,194</u>	<u>514,205,245</u>

Grand Total - All Lottery and Gaming Distributions

391,578,494

2,632,442,597

Table 4
Distribution of Riverboat Admissions Tax and Wagering Tax
Fiscal Year 2001
and Cumulative: FY 1996 through FY 2001

	Fiscal Year 2001	Cumulative Total Fiscal Years 1996-2001
Riverboat Admissions Tax- Distribution to State/Local Units	\$117,432,860	\$467,314,612
Riverboat Wagering Tax- Distribution to Lottery and Gaming Surplus Account	\$260,193,774	\$995,676,181
Riverboat Wagering Tax- Distribution to Local Units	\$86,731,258	\$331,899,831
Grand Total	\$464,359,893	\$1,794,890,624

Table 5
Distribution of Riverboat Admissions Tax to Local and State Units
Fiscal Year 2001
and Cumulative: FY 1996 through FY 2001

	Fiscal Year 2001	Cumulative Total Fiscal Years 1996-2001
Dearborn County	\$7,452,246	\$26,683,124
Dearborn County Convention and Visitor's Bureau	\$745,218	\$2,668,288
East Chicago	\$5,720,828	\$20,571,103
Evansville	\$2,121,859	\$11,272,807
Gary	\$6,022,791	\$31,766,719
Hammond	\$5,410,049	\$26,311,018
Harrison County	\$9,516,044	\$21,058,118
Harrison County Convention and Visitor's Bureau	\$475,798	\$1,052,897
Indiana Horse Racing Commission	\$25,443,943	\$101,246,639
Lake County	\$17,153,668	\$78,648,839
Lake County Convention and Visitor's Bureau	\$1,715,351	\$7,864,812
LaPorte County	\$3,810,663	\$13,160,448
LaPorte County Convention's and Visitor's Bureau	\$381,063	\$1,316,034
Lawrenceburg	\$7,452,246	\$26,683,124
Mental Health, Division of	\$3,914,390	\$15,577,232
Michigan City	\$3,810,663	\$13,160,448
Ohio County	\$2,956,031	\$14,587,679
Ohio County Convention and Visitor's Bureau	\$295,600	\$1,458,754
Rising Sun	\$2,956,031	\$14,587,679
State Fair Commission	\$5,871,643	\$23,366,080
Switzerland County	\$1,783,519	\$1,783,519
Switzerland County Convention & Visitor's Bureau	\$89,175	\$89,175
Vanderburgh County	\$2,121,859	\$11,272,807
Vanderburgh County Convention and Visitor's Bureau	\$212,184	\$1,127,271
Grand Total	\$117,432,859	\$467,314,611

Table 6
Distribution of Riverboat Wagering Tax to Local Units
Fiscal Year 2001
and Cumulative: FY 1996 through FY 2001

	Fiscal Year 2001	Cumulative Total Fiscal Years 1996-2001
East Chicago	\$12,811,241	\$42,352,833
Evansville	\$4,697,355	\$27,849,584
Gary	\$11,799,781	\$59,497,060
Hammond	\$12,134,289	\$54,647,659
Harrison County	\$9,640,752	\$21,955,978
Lawrenceburg	\$17,107,483	\$59,238,015
Michigan City	\$8,816,168	\$29,456,654
Rising Sun	\$7,091,650	\$34,269,510
Switzerland County	\$2,632,539	\$2,632,539
Grand Total	\$86,731,258	\$331,899,832

*This chart represents the distribution of 25% of revenues generated by the Riverboat Wagering Tax. The remaining 75% of the Riverboat Wagering Tax is deposited in the Lottery and Gaming Surplus Account.